



Board Meeting Date: 5/5/2025

Title: Expenditure Summary – April 2025

Type: Information

Presenter(s): Mert Woodard - Director, Finance & Operations

Description: The attached report describes fiscal year-to-date expenditure activity within the District's various funds through April 30, 2025.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

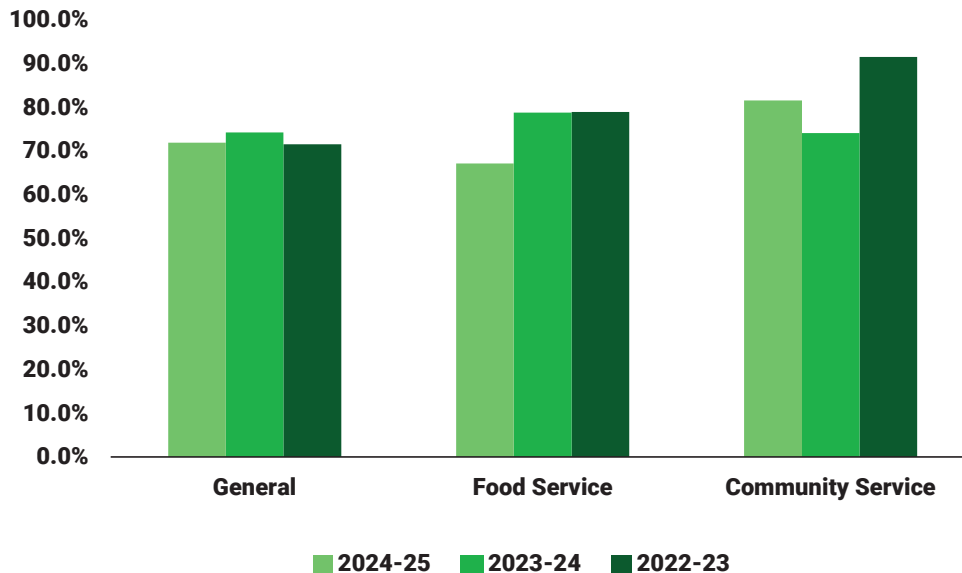
1. Expenditure Summary – April 2025

Expenditure Summary

FOR THE MONTH ENDED APRIL 30, 2025

Fund	Fiscal Year-to-Date 2024-25		Fiscal Year-to-Date % of Budget		
	Budget	Actuals	2024-25	2023-24	2022-23
General Fund					
Salaries	\$ 93,313,523	\$ 68,443,024	73.3%	74.1%	71.2%
Benefits	30,608,765	20,758,850	67.8%	67.9%	67.9%
Purchased Services	11,307,505	8,995,889	79.6%	95.4%	87.0%
Supplies & Materials	5,105,224	3,057,683	59.9%	85.7%	80.2%
Other Expenditures	570,384	124,011	21.7%	22.2%	22.6%
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	\$ 140,905,401	\$ 101,379,458	71.9%	74.3%	71.6%
Food Service	5,221,973	3,507,223	67.2%	78.8%	79.0%
Community Service	12,841,752	10,479,999	81.6%	74.2%	91.6%
Debt Service	114,601,423	114,697,405	100.1%	100.2%	100.0%
Capital	29,686,972	17,751,364	59.8%	71.3%	63.6%
Internal Service	910,000	718,824	79.0%	89.7%	84.4%
Total Expenditures All Funds	\$ 304,167,521	\$ 248,534,272	81.7%	75.8%	73.4%

Percent Comparison
Year-To-Date to Total Budget



Notes:

1- Capital Expenditures, including those made under the building construction fund, operating capital, capital projects levy, and long-term facilities maintenance are presented in combination within the "Capital" category as they are non-linear in nature and can vary greatly from period to period and year to year. Significant variances are normal.

2 - Expenditure figures may be understated or overstated due to disbursement timing fluctuations; the District operates under the cash basis of accounting during the year for non-salary expenditures

3 - The fiscal year 2025 budget column includes the budget revisions recommended and approved by the Board at the April 2025 Regular Meeting.